

ABSTRACT OF THE DISCLOSURE

A semiconductor device comprises an SOI substrate,  
a trench, a trench capacitor, and a conductive layer.  
The SOI substrate includes a first semiconductor region,  
5 a buried insulating film formed on the first  
semiconductor region, and a second semiconductor region  
formed on the buried insulating film. The trench is of  
a depth to reach the first semiconductor region,  
extending from a surface of the second semiconductor  
10 region on the SOI substrate and passing through the  
buried insulating film. The trench capacitor is formed  
within the trench. The conductive layer is formed in  
a region between a sidewall portion of the trench and  
the buried insulating film, and electrically connects  
15 the first semiconductor region and the second  
semiconductor region.